

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:) Chapter 11
DELPHI MECHATRONIC SYSTEMS, INC.) Case No. 05-44567 (RDD)
Debtor.)
-----X

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)**

1. TO: **DAISHINKU (AMERICA) CORP. D/B/A KDS AMERICA** ("Transferor")
1935 Davise Lane
Marietta, GA 30067
Attn: Hiroshi Tatsukawa
Telephone: (770) 226-9044 ext 3002
Facsimile: (770) 226-9048
2. Please take notice of the transfer, in the amount of \$2,072.00, of your general unsecured claim against DELPHI MECHATRONIC SYSTEMS, INC., above, as relating to the claim scheduled against the Debtor in its schedule of liabilities in the name of Daishinku Corp, to:

GOLDMAN SACHS CREDIT PARTNERS L.P. ("Transferee")
c/o Goldman, Sachs & Co.
30 Hudson, 17th Floor
Jersey City, NJ 07302
Attn: Pedro Ramirez
Telephone: (917) 343-8319
Fax: (212) 428-1243

An evidence of transfer of claim is attached hereto as Exhibit A. All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit B.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.**

-- Refer to **INTERNAL CONTROL NO.** _____ in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent ____ Transferee ____ Debtor's Attorney ____

Deputy Clerk

EXHIBIT A

EVIDENCE OF TRANSFER OF CLAIM

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EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

THE ENTITY WHOSE SIGNATURE APPEARS BELOW ("Assignor"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto Goldman Sachs Credit Partners L.P. ("Assignee") all rights, title and interest in and to (i) the claim of Assignor amounting to One Million Five Hundred Eighty Thousand Two Hundred Thirty-Four US Dollars (\$1,580,234.00), as reflected on Schedule F of Delphi Automotive Systems LLC ("Claim No. 1"), which is a debtor in a bankruptcy case pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and having Case Number 05-44640 (RDD) (Jointly Administered at Case Number 05-44481), and (ii) the claim of Assignor amounting to Two Thousand Seventy-Two US Dollars (\$2,072.00), as reflected on Schedule F of Delphi Mechatronic Systems, Inc. ("Claim No. 2"), which is a debtor in a bankruptcy case pending in the Bankruptcy Court, and having Case Number 05-44567 (RDD) (Jointly Administered at Case Number 05-44481) (Claim No. 1 and Claim No. 2, the "Claims"), and Assignee is now the sole owner of such Claims.

Assignor hereby waives any objection to the transfer of the Claims to Assignee on the books and records of the Debtors and the Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Code, applicable local bankruptcy rules or other applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Assignor transferring to Assignee the Claims and recognizing the Assignee as the sole owner and holder of the Claims. Assignor further directs the Debtor, the Court and all other interested parties that all further notices relating to the Claims, and all payments or distributions of money or property in respect of Claims, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, dated the 6th day of October, 2006.

Daishinku (America) Corp. d/b/a KDS America


By: 
Name: Hiroshi Tatsukawa
Title: President
Telephone: (770) 226-9044 ext 3002

EXHIBIT B

Agreements, instruments, invoices, purchase orders, proofs of delivery and other documents evidencing, or relating or referred to in, the Claims may be attached here.

EXHIBIT B

Address for Notices:

Goldman Sachs Credit Partners L.P.
c/o Goldman, Sachs & Co.
30 Hudson, 17th Floor
Jersey City, NJ 07302
Attention: Pedro Ramirez
Telephone: (917) 343-8319
Fax: (212) 428-1243

Wire Instructions:

Citibank N.A.
New York, New York
ABA No.: 021000089
Acct. No.: 40717188
Acct. Name: Goldman Sachs Credit Partners L.P.
Reference: Delphi Trade Claim from KDS America
Attention: Bank Loan Operations – Philip F. Green